

Sean R. Cronin Senior Deputy Commissioner

To: Boards of Assessors

FROM: Joanne Graziano, Chief, Local Assessment

DATE: June 26, 2017

TOPIC: GATEWAY: OMITTED AND REVISED ASSESSMENT REPORT

This is a reminder that assessors must submit the "Omitted and Revised Assessment Report" through Gateway on-line for FY18 as part of the tax rate approval, whether or not they have additional assessments to report. The report is due June 30 for all cities and towns that mailed the actual tax bills on or before March 22. In all other cities and towns, the report is due 100 days after the date the tax bill was mailed. See attached instructions.

Informational Guideline Release (IGR) No. 17-10 for Omitted and Revised Property Tax Assessments was released this past April. The assessors must make the assessment on the taxpayer owning the property by June 20, or 90 days after the actual tax bills for the fiscal year were mailed, whichever is later. Communities reporting new growth for these omitted and revised assessments will also be submitting the Amended Tax Base Levy Growth (LA-13A) for fiscal year 2018. In addition, the LA13A must also be submitted in Gateway for tax rate approval. The LA13A can be found in Gateway in the Tax Rate Module- BLA section.

Both submissions are required, even if you have no data to report. If the FY18 Omitted and Revised Assessment Report is not submitted prior to the Bureau's review of these forms, the new growth approval process may be delayed.

Please Note: If you have already submitted the hard copies, BLA staff will contact you and assist you with the submission on Gateway.

Should you have any questions, please contact John Gillet, at 617-626-3605 or email him at gilletj@dor.state.ma.us

JG/jag

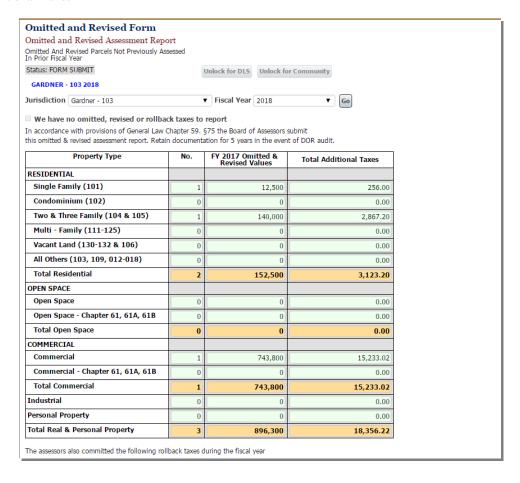
Instructions to Submit Omitted and Revised and LA13A on Gateway:

In Gateway, tab to Tax rate and click on "Omitted and Revised Assessment Report"

Enter Jurisdiction – since this is part of the FY 18 Tax Rate setting, the default year is FY 2018.



In columns, **by property type**, enter the number of parcels, amount of FY 2017 Omitted and Revised Values, and Total Additional Taxes



Enter any rollback taxes from Chapter Lands in this section

The assessors also committed the following rollback taxes during the fiscal year

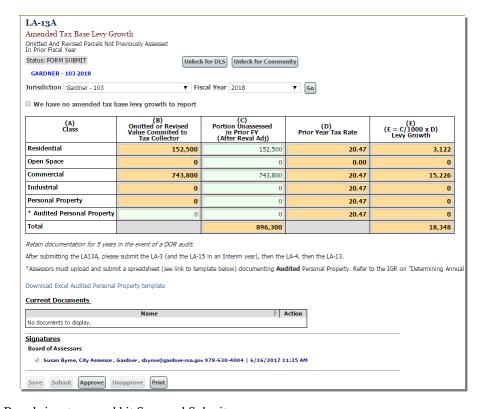
Chapter Class	No.	Rollback Taxes Committed
Forest Property-Chapter 61	1	53.37
Agricultural/Horticultural Chapter-61A	0	0.00
Recreational Property-Chapter 61B	0	0.00
Total	1	53.37

Upload a copy (or copies) of the warrant to the collector and a copy of the commitment list.

Check to add the Board of Assessors signature(s) and hit Save and Submit.

The assessors hereby certify that the amounts re and that all omitted and revised assessments we		ssessments and rollback taxes committed for the year /16/2017
Please submit the LA-13A after submitting Attach copies of all commitments made for		
<u>Current Documents</u>		
Nam	e	Action
No documents to display.		
Signatures Board of Assessors		
	ne@gardner-ma.gov 978-630-4004 6/16/2017	7 11:33 AM

In addition, the **LA13 A** is now populated with the totals from Omitted and Revised form to capture potential growth. Enter the value portion that was **previsously unreported** and qualities as new growth **in Column C**.



Check to add Board signatures and hit Save and Submit

Once **submitted**, you will see the amended growth calculated and included as part of the **Levy Limit** calculation for **FY 18**.

